



Budget and Gateway Overview and Training For Township Trustees

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Budget Division
June 2015**



Budget Basics

- Terms:
 - Appropriation – Authorization from a fiscal body to spend or enter into an obligation.
 - Assessed Value – The estimated value of property for tax purposes.
 - Budget – A financial plan that covers both revenues and expenditures for a specified period of time.
 - Budget Calendar – Schedule of key events or dates to follow when preparing and adopting a budget.



Budget Basics

- Terms:
 - Circuit Breaker – The maximum amount of property tax a property owner can be charged. Also known as “tax caps.”
 - Cumulative Fund – A property tax supported capital fund for accumulating cash in advance of a capital purchase.
 - Fund – A separate account used for segregating dedicated revenues for a specific purpose.



Budget Basics

- Terms:
 - Tax Levy – Amount of revenue generated by a tax rate. Also, the amount of taxes charged to property owners.
 - Maximum Levy (Max Levy) – The most amount of money a governmental unit can charge in property taxes.
 - Miscellaneous Revenues – All revenue sources other than property tax.



Budget Basics

- Terms:
 - Rainy Day Fund – A reserve account where budget surpluses can be transferred from undedicated funds.
 - Settlement – The distribution of taxes twice per year by the county auditor.
 - 1782 Notice – Notice from the Department of actions taken toward the units annual budget.



Budget Basics

- Property Tax
 - This is the largest source of revenue for some units of government.
 - Gross assessed value is determined by the county assessor.
 - County auditor applies all deductions and exemptions that a property owner has applied for and qualifies. Auditor arrives at the “net assessed” value.



Budget Basics

- Property Tax
 - Formula:
Tax rate X (net assessed value/100) = Levy
or
Levy = Rate X (AV/100)
- Levy is allowed to increase by an annual growth factor (AVGQ). There are few exceptions.



Budget Process Overview

- Prepare budget
- Issue Public Notice
- Public hearings
- County Council Review
- Adoption
- Submission to the Department via Gateway
- The Department certifies the budget, tax rate, and tax levy, and issues a final budget order on or before February 15.



Budget Calendar

- June 30 – First half complete.
- July thru August – Budget workshops
- August 3 – Deadline to submit cumulative funds for establishment. Auditor issues CNAV's.
- Submit in Gateway the budget, tax rates, and tax levies by Sept. 1 to County Council for non-binding review.
- Post budget notice online by Sept. 14 or at least 10 days before public, whichever is earlier.



Budget Calendar

- County council issues non-binding recommendation by Oct. 1.
- Public hearing at least 10 days before adoption or no later than Oct. 23.
- Nov. 2 last day to adopt budget, tax rates, and tax levies.
- The Department certifies the budget, tax rates, and tax levies by Feb. 15.



What to Bring to Budget Workshops

- *Note: Your Department field representative will send you a checklist of items to bring to the budget workshop. The checklist accompanies the schedule of workshops. This is a highlight of that checklist.*



What to Bring to Budget Workshops

- Financial report or ledger totals for first six months expenditures broken down by fund.
- List of encumbrances.
- Cash balance as of June 30 for each fund.
- Any investments.
- Any Reduction Ordinances/Additional Appropriations done the first 6 months or planned for the second 6 months.
- Completed and totaled Form 1s for each fund.



What to Bring to Budget Workshops

- Completed Form 2s for each fund or Financial Report of revenues for estimating.
- Completed Debt Worksheets and Amortization Schedules.
- Completed Current Year Financial Worksheets.
- Confirmed public hearing and adoption dates along with times of each meeting.
- Potential advertising dates.



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for Indiana

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access login
page

<https://gateway.ifionline.org>



Getting Started: Log-In



The Indiana Gateway for Government Units provides a central commons for local units to submit their financial forms to the State of Indiana.

Authorized Personnel Login

User Name:

Password:

*After 5 failed attempts, account will be locked

[Forgot your password?](#)


Login

If you need assistance logging in please select “Forgot your password” or email gateway@dlgf.in.gov.



Select Application

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for government units

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Welcome to the Indiana Gateway for Government Units

As an authorized user, you will have at least one application to use. Each of these applications enables a local unit to submit its required forms, reports or files to the appropriate state agency, which currently include **DLGF** (Department of Local Government Finance), **SBOA** (State Board of Accounts) and **IEERB** (Indiana Education Employment Relations Board).

Select Application



Budgets



Debt Management



Annual Financial
Report



SB 131 Reporting for
SWMDs



TIF Management



100R



Property Files Upload



Redevelopment



Collective Bargaining
Reporting



Other
Post-Employment
Benefits



Economic
Development
Reporting



CBR Contract Upload

Select
Budgets



Select Unit

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Department of
Local Government Finance

Select Unit

Select Unit from List

Currently Viewing Year: 2016

Previous years available
for your reference


Click a link below to select your unit.

| Unit Code | Unit Name Link | Unit Type | Unit County |
|-----------|-------------------------------------|-----------|-------------|
| 0417 | Portland Civil City | City/Town | Jay |

Select your unit name




Unit Main Menu



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Local Government Finance

[Select Unit](#) > **Unit Main Menu**

Selected Year: 2015 | Selected Unit: Jay County - 0417 Portland Civil City, Jay Co.



Unit Main Menu - 0417 Portland Civil City, Jay Co.


Select from the options below to customize your unit's funds, departments, and/or publications.

Department of Local Government Finance Tasks

 **Customize Funds, Departments, Debts, Rev. Codes**
View and edit lists of funds, depts., debts by fund and rev. codes.

 **View Forms, Enter and Edit Budgets**
View, edit and submit Forms to DLGF.

 **County Council Review Worksheet**
 **Has Not Been Submitted**
View and edit the worksheet for the selected unit. **Due September 1st**

 **Submit Proof of Publication and Signed Form 4**
View, upload and submit budget-related documents to DLGF.

 **Optional Flat File Upload**
Fund List, Department List, Fund-Dept Relationship, Form 1, Form 2

View forms


Click to add funds, depts, debts, or revenues

Form Status and Due Date Displayed

Upload Signed Form 4 and Proof of Publication




Customize Revenues by Funds



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[Select Unit](#) > [Unit Main Menu](#) > [Customize Unit](#) > [Customize Revenue Codes](#)

Selected Year: 2015 | Selected Unit: Jay County - 0417 Portland Civil City, Jay Co.

Customize Revenue Codes Lists to Funds

Click to
add
revenue

Taxes And
Intergovernmental






Licenses And
Permits

Charges For
Services

Fines, Forfeitures, And
Fees

Other
Receipts

 ADD REVENUE CODE TO SELECTED CATEGORY

| Delete | Specify Funds | Revenue Code and Description | Funds Receiving Revenue |
|---|---|--|--|
|  |  | R102 - County Adjusted Gross Income Tax (CAGIT) Certified Shares | 0101 - GENERAL |
|  |  | R105 - Local Option Income Tax (LOIT) for Levy Freeze | 0101 - GENERAL 9501 - Local Option Income Tax Public Safety |
|  |  | R108 - Other Taxes | 0708 - MOTOR VEHICLE HIGHWAY |
|  |  | R109 - ABC Excise Tax Distribution | 0101 - GENERAL |
|  |  | R111 - Cigarette Tax Distribution | 0101 - GENERAL |

Select revenue code category

Revenues rollover from the previous year



Customize Revenues by Funds

Revenue Codes and funds
need to be linked to set up
the Form 2

Choose revenue code

Check boxes for funds receiving the
revenue

Add Revenue Code to Selected Category Tab

1. Select Revenue Code from list:

R107 - Innkeepers Tax

2. Associate the selected Revenue Code with available funds:

☐ Check/Uncheck All

☐ 0061 - RAINY DAY

☒ 0101 - GENERAL

☒ 0706 - LOCAL ROAD & STREET

☒ 0708 - MOTOR VEHICLE HIGHWAY


☐ 1201 - PARK & RECREATION

Cancel Update Record

Click "Update Record" when finished




Budget Form Menu



for government units

Click for User Guides



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Department of Local Government Finance

Select Unit > Unit Main Menu > Budget Form Menu
Selected Year: 2015 | Selected Unit: Jay County - 0417 Portland Civil City, Jay Co.

Select from Available Forms

Click to View Workflow Groups

[Error Prevention Report](#)













Click to review common errors.

[Budget Forms Flow Chart](#)



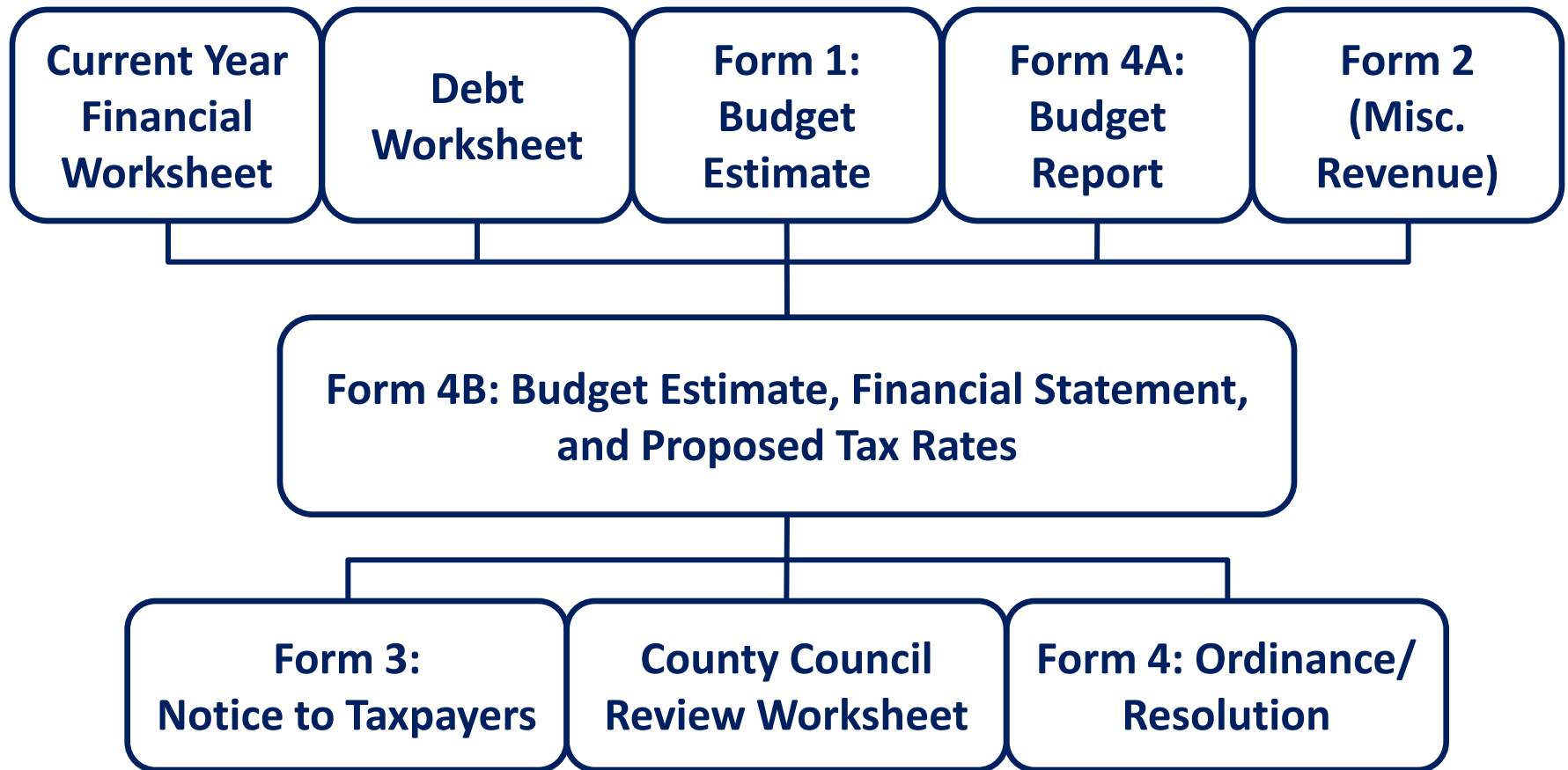
Click to review

Click to edit

| Current Year Financial Worksheet: Additional Calculations for Form 4B | |
|--|--|
|  Click to edit form |  Not 'Ready to Submit'. |
| Debt Worksheet |  |
| Form 1: Budget Estimate |  |
| Form 2: Estimate of Miscellaneous Revenues |  |
| Form 3: Notice to Taxpayers |  |
| Form 4: Ordinance / Resolution of Appropriations and Tax Rates |  |
| Form 4A: Budget Report |  |
| Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate |  |
| 1782 Recipients: Registration of 1782 Notice E-mail Recipients |  |



Budget Forms – Workflow Groups





Current Year Financial Worksheet

- CYFW – Shows snapshot of budget and financial standings as of June 30.
- Line 1 – Current year approved budget.
- Line 2 – Encumbrances (Appropriations brought forward to the current budget year).
 - Invoice
 - Contract
 - Purchase Order



Current Year Financial Worksheet

- Line 3 – Additional Appropriation/Reduction.
(Jan. thru June current year)
- Line 4 – Other Non-Appropriated Obligations.
- Line 5 – Total of Lines 1 thru 4.
 - Total Approved Appropriation
- Line 6 – Total expenditures per fund.
(Jan. thru June current year)
- Line 7 – Line 5 minus Line 6.
 - Appropriation Balance



Current Year Financial Worksheet

- Line 8 – Reductions planned for July thru Dec. current year.
 - Department must receive signed Resolution/Ordinance.
- Line 9 – Total Line 7 minus 8
 - Estimated current year expenditures July thru Dec.

Line 9 amount will transfer from the Current Year Financial Worksheet to Line 2 of the Form 4B



Current Year Financial Worksheet

- Line 10 – Proposed Additional Appropriations July thru Dec.
- Line 11 – Levy Excess not Transferred prior to June 30.
- Line 12 – Temporary Loans outstanding as of June 30 to be paid back by Dec. 31 of current year.
 - Need to know what fund the loan came from.



Current Year Financial Worksheet

- Line 13 – Total of Line 11 and 12.
 - Total outstanding temporary loans as of June 30.
- Line 13 amount will transfer from the Current Year Financial Worksheet to Line 4A of the Form 4B.



Current Year Financial Worksheet

- Line 14 – Temporary Loans outstanding as of June 30 that will not be paid back by Dec. 31 of current year.
 - Need to know what fund the loan came from.
 - Emergency declaration.
 - Signed resolution/ordinance.
 - Report to the Department and SBoA.
- *Line 14 amount will transfer from the Current Year Financial Worksheet to Line 4B of the Form 4B.*



Current Year Financial Worksheet

- Line 15 – Cash Balance as of June 30 current year.
 - Cash on hand
 - Investments
- *Line 15 amount will transfer from the Current Year Financial Worksheet to Line 6 of the Form 4B.*



Current Year Financial Worksheet

- Line 16 – Taxes to be received from December Settlement
 - Certified tax levy minus June tax settlement.
 - Circuit Breaker not taken into consideration.
 - Information taken from the county auditor's certificate.
- *Line 16 amount will transfer from the Current Year Financial Worksheet to Line 7 of the Form 4B.*



Current Year Financial Worksheet

Formerly called
"Line 2 Worksheet"

Select Fund:

0101 - GENERAL

Select Fund

| | |
|--|--------------|
| Line 2 | |
| APPROPRIATIONS | |
| 1. Current Year Approved Budget | \$ 3,239,398 |
| 2. Encumbrances Brought Forward | \$ 62,299 |
| 3. Changes to Appropriations: | |
| a) Additional Appropriations (January to June) | \$ 0 |
| b) Reductions January through June | \$ 0 |
| 4. Other Non-Appropriated Obligations | \$ 0 |
| 5. Total Approved Appropriations | \$ 3,301,697 |
| DISBURSEMENTS | |
| 6. January through June Current Year Disbursements | \$ 1,451,410 |
| 7. Appropriation Balance | \$ 1,850,287 |
| 8. Reductions July through December | \$ 0 |
| 9. Estimated Current Year Expenditures July through December | \$ 1,850,287 |
| Line 3 | |
| 10. Proposed/Approved Additional Appropriations for July through Dec. of Current Year | \$ 0 |
| Line 4A | |
| 11. Levy excess not transferred prior to June 30 | \$ 0 |
| 12. Temporary Loans outstanding as of June 30 What fund loaned the cash on Line 12? | \$ 0 |
| 13. Temporary loans not included in Lines 2 or 3 | \$ 0 |
| Line 4B | |
| 14. Temp loans to be repaid in the first six months of ensuing year What fund loaned the cash on Line 14? | \$ 0 |
| Line 6 | |
| 15. June 30 Cash Balance, including investments | \$ 1376872 |
| Line 7 | |
| 16. Taxes to be collected, present year (December settlement) | \$ 677417 |

Enter data and
save

Form values saved at 01:42 PM and 38 seconds.






Debt Worksheet

- Debt Worksheet captures the payments needing to be made in a 2 year period.
 - Last 6 months of current year (July thru Dec.)
 - All the ensuing budget year
 - First 6 months of the following year (Jan. thru June)
- Amortization schedules will be used to verify payments.
 - If trustee/bank fees are to be incurred you must inform the Department.




Debt Worksheet



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Local Government Finance

[Select Unit](#) > [Unit Main Menu](#) > [Budget Form Menu](#) > **Debt Worksheet**

Selected Year: 2015 | Selected Unit: Jay County - 0417 Portland Civil City, Jay Co.

 [Click Here for Print/View Options](#)

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DEBT WORKSHEET

Selected Year: 2015
Selected County: Jay County
Selected Unit: Portland Civil City
Select Fund:

1380 - PARK BOND 

(This form is to be prepared for each debt service fund that requires either a tax rate or an appropriation. Debt service funds designated by an "8" in the third digit of the fund code.)

| Name of Issue | Line 2 Due | Line 2 Amount | Line 1 Due | Line 1 Amount | Line 11 Due | Line 11 Amount |
|--|------------|---------------|------------|---------------|-------------|----------------|
| Park Bond | | \$ | | \$ | | \$ |
| Anticipated Debt Service | | \$ 0 | | \$ 0 | | \$ 0 |
| TOTALS BY FUND | | \$ 0 | | \$ 0 | | \$ 0 |
| TOTALS BY UNIT | | \$ 0 | | \$ 0 | | \$ 0 |

Select fund

Click on the debt name



Debt Worksheet

DEBT WORKSHEET DATA ENTRY

Selected Year: 2015
Selected County: Jay County
Selected Unit: Portland Civil City
Selected Fund: 1380 Park Bond

(This form is to be prepared for each debt service fund that requires either a tax rate or an appropriation. Debt service funds designated by an "8" in the third digit of the fund code.)

Selected Debt: Park Bond

Data comes from
Debt Management

| Click Here to Refresh All Values from Debt Management (WARNING: All item selections will be removed on data update) | | | | | | | |
|--|-----------------|----------------|----------------|--------|-------------------------------------|-------------------------------------|-------------------------------------|
| Date | Period Total | Trustee Fee | Lease Pmts. | Total | Line 2 | Line 1 | Line 11 |
| | | | | | 07/01/2015 to 12/31/2015 | 01/01/2016 to 12/31/2016 | 01/01/2017 to 06/30/2017 |
| | | | | | 12/31/2014 | 12/31/2015 | 06/30/2016 |
| 6/29/2010 | | | | 0 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1/15/2011 | 34,308 | | | 34,308 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7/15/2011 | 31,508 | | | 31,508 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1/15/2012 | 66,508 | | | 66,508 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7/15/2012 | 31,158 | | | 31,158 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1/15/2013 | 86,158 | | | 86,158 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7/15/2013 | 30,608 | | | 30,608 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1/15/2014 | 90,608 | | | 90,608 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7/15/2014 | 30,008 | | | 30,008 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1/15/2015 | 90,008 | | | 90,008 | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 7/15/2015 | 29,258 | | | 29,258 | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 1/15/2016 | 89,258 | | | 89,258 | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7/15/2016 | 28,448 | | | 28,448 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1/15/2017 | 98,448 | | | 98,448 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| TOTALS BY DEBT | | | | | \$ 30,008 | \$ 119,266 | \$ 89,258 |
| TOTALS BY FUND | | | | | \$ 30,008 | \$ 119,266 | \$ 89,258 |
| TOTALS BY UNIT | | | | | \$ 30,008 | \$ 119,266 | \$ 89,258 |

Select payments for
each time period by
checking boxes

Form values saved at 04:18 PM and 32 seconds.

Save





Debt Worksheet



[Click Here for Print/View Options](#)

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DEBT WORKSHEET

Selected Year: 2015

Selected County: Jay County

Selected Unit: Portland Civil City

Select Fund:

1380 - PARK BOND

(This form is to be prepared for each debt service fund that requires either a tax rate or an appropriation. Debt service funds designated by an "8" in the third digit of the fund code.)

| Name of Issue | Line 2 Due | Line 2 Amount | Line 1 Due | Line 1 Amount | Line 11 Due | Line 11 Amount |
|--|------------|---------------|------------|---------------|-------------|----------------|
| Park Bond | 07/15/2014 | \$ 30,008 | 07/15/2015 | \$ 119,266 | 01/15/2016 | \$ 89,258 |
| Anticipated Debt Service | | \$ 0 | | \$ 60,000 | | \$ 20,000 |
| TOTALS BY FUND | | \$ 30,008 | | \$ 179,266 | | \$ 117,258 |
| TOTALS BY UNIT | | \$ 30,008 | | \$ 179,266 | | \$ 117,258 |

Selected payments are populating each time period



Budget Form 1

- Budget Form 1 – Budget Estimate
 - Form 1 is divided into six categories:
 - 1) Personal services
 - 2) Supplies
 - 3) Other services and charges
 - 4) Capital outlays
 - 5) Township assistance (Townships only)
 - 6) Debt service



Budget Form 1

- Details appropriations by fund and classification.
- Each fund has its own Form 1.
- The departments within a fund will have a separate Form 1.
- “Totals by Category” both Published and Adopted Amounts will transfer from Form 1 to Form 4A into the individual categories for each department within fund.
- “Totals by Fund” both Published and Adopted Amounts will transfer from Form 1 to Line 1 of the Form 4B.



Budget Form 1: Budget Estimate

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Department of
Local Government Finance

Click Here for Print/View Options

Prescribed by Department of Local Government Finance
Approved by State Board of Accounts

BUDGET ESTIMATE FOR

Select Fund:
0101 - GENERAL

Select Department:
0370 POLICE DEPARTMENT (TOWN MARSHALL)

Select Category Tab

Personal Services

Supplies

Services And Charges

Capital Outlays

Debt Service

| Delete | Sub-Category | Line Item Code | Description | Published Amount | Adopted Amount |
|---|-------------------------|----------------|---------------------|------------------|----------------|
| ✗ | Salaries and Wages | 111 | Police Regular Wage | \$ | \$ |
| ✗ | Salaries and Wages | 111-1 | Radio Operators Reg | \$ | \$ |
| ✗ | Salaries and Wages | 112 | Police Part-time | \$ | \$ |
| ✗ | Salaries and Wages | 112-1 | Radio Op Part-time | \$ | \$ |
| ✗ | Other Personal Services | 120 | Applicant's Exams | \$ | \$ |
| ✗ | Other Personal Services | 154 | Clothing Allowance | \$ | \$ |
| <div><div>+ ADD</div><div>Salaries And Wages</div><div></div><div></div><div>\$</div><div></div><div>\$</div></div> | | | | | |

Select fund & department

Copy ALL Published Amounts
for ALL Funds

Choose expenditure category





Budget Form 1: Budget Estimate

All published amounts, for all funds, can now be easily copied to the adopted column



Copy ALL Published Amounts for ALL Funds

BUDGET ESTIMATE FOR

Select Fund:
1301 - PARK & RECREATION

Select Department:
0000 NO DEPARTMENT

Select Category Tab

| | | | | | |
|--|-------------------|-----------------|----------------------|-----------------|--------------|
| | Personal Services | <u>Supplies</u> | Services And Charges | Capital Outlays | Debt Service |
|--|-------------------|-----------------|----------------------|-----------------|--------------|

| Delete | Sub-Category | Line Item Code | Description | Published Amount | Adopted Amount |
|------------------------|--------------------|----------------|-----------------|---------------------|---------------------|
| ✗ | Operating Supplies | 232 | Gas | \$ 10,000 | \$ 10,000 |
| ✗ | Operating Supplies | 235 | Pool Supplies | \$ 20,000 | \$ 20,000 |
| ✗ | Office Supplies | 236 | Office Supplies | \$ 300 | \$ 300 |
| ✗ | Other Supplies | 237 | Other Supplies | \$ 3,500 | \$ 3,500 |
| + ADD | Office Supplies | | | \$ | \$ |
| TOTALS BY CATEGORY | | | | Total: \$ 33,800 | Total: \$ 33,800 |
| TOTALS BY DEPT BY FUND | | | | Total: \$ 295,500 | Total: \$ 295,500 |
| TOTALS BY FUND | | | | Total: \$ 295,500 | Total: \$ 295,500 |
| TOTALS BY UNIT | | | | Total: \$ 4,961,966 | Total: \$ 4,961,966 |

Form values saved at 03:53 PM and 16 seconds.

SAVE



Budget Form 4A

- Budget Form 4A – Summary of Form 1.
 - Lists appropriations by fund.
 - If fund is departmentalized, lists appropriations by department within the fund.
 - Two columns:
 - Original published budget
 - Council adopted budget
- Form 4A amounts are transferred from Form 1.



Budget Form 4A

Budget Report 

Select Fund:

0101 - GENERAL

Select Department:

0069 CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)

Click to Insert All Unit Amounts
From Form 1

DEPARTMENT: 0069 CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)

| Published Amount | | Adopted Amount | |
|----------------------------|--------------|---|--------------|
| PERSONAL SERVICES | \$ 1,310,434 |  | \$ 1,310,434 |
| SUPPLIES | \$ 6,000 | | \$ 6,000 |
| OTHER SERVICES AND CHARGES | \$ 488,500 | | \$ 488,500 |
| CAPITAL OUTLAY | \$ 40,000 | | \$ 40,000 |
| DEBT SERVICE | \$ 0 | | \$ 0 |
| TOTAL | \$ 1,844,934 | | \$ 1,844,934 |

Totals by Fund

Published Amount Total: \$ 3,492,334

Adopted Amount Total: \$ 3,492,334

Totals by Unit

Published Amount Total: \$ 4,961,966

Adopted Amount Total: \$ 4,961,966

Form values saved at 04:14 PM and 53 seconds.

Save



Budget Form 2

- Budget Form 2 – Estimate of Miscellaneous Revenue.
 - Accounts for revenue other than property taxes.
 - Each fund has its own Form 2.



Budget Form 2

- Column A is for revenue to be received July 1 to Dec. 31 of the current year.
- Column A amount will transfer from the Form 2 to Line 8A of the Form 4B.
- Column B is for revenue to be received Jan. 1 to Dec. 31 of the ensuing budget year.
- Column B amount will transfer from the Form 2 to Line 8B of the Form 4B.



Form 2: Estimate of Misc. Revenues

Click Here for Print/View Options

Prescribed by Department of Local Government Finance
Approved by State Board of Accounts

ESTIMATE OF MISCELLANEOUS REVENUES
FROM SOURCES OTHER THAN GENERAL PROPERTY TAXES
FOR USE IN PREPARATION OF ESTIMATE OF FUNDS TO BE RAISED, YEAR 2015

Select Fund:

0101 - GENERAL

Select fund

Select Category Tab

| Taxes And Intergovernmental | | Licenses And Permits | Charges For Services | Fines, Forfeitures, And Fees | Other Receipts |
|-----------------------------|--|-------------------------|-------------------------|------------------------------|----------------|
| Revenue Code ⓘ | Description | July 1 to Dec 31, 2015 | Jan 1 to Dec 31, 2016 | | |
| R102 | County Adjusted Gross Income Tax (CAGIT) Certified Shares | \$ <input type="text"/> | \$ <input type="text"/> | | |
| R105 | Local Option Income Tax (LOIT) for Levy Freeze | \$ <input type="text"/> | | | |
| R107 | Innkeepers Tax | \$ <input type="text"/> | \$ <input type="text"/> | | |
| R109 | Alcoholic Beverage/Liquor Excise Tax Distribution | \$ <input type="text"/> | \$ <input type="text"/> | | |
| R111 | Cigarette Tax Distribution | \$ <input type="text"/> | \$ <input type="text"/> | | |
| R112 | Financial Institution Tax distribution | \$ <input type="text"/> | \$ <input type="text"/> | | |
| R114 | Motor Vehicle/Aircraft Excise Tax Distribution | \$ <input type="text"/> | \$ <input type="text"/> | | |
| R123 | County Adjusted Gross Income Tax (CAGIT) Property Tax Replacement Credit | \$ <input type="text"/> | | | |

Choose revenue category

Revenues can be added/deleted in "Customize Revenue"



Form 2: Saving Data

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Department of
Local Government Finance

[Click Here for Print/View Options](#)

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Approved by State Board of Accounts

ESTIMATE OF MISCELLANEOUS REVENUES
FROM SOURCES OTHER THAN GENERAL PROPERTY TAXES
FOR USE IN PREPARATION OF ESTIMATE OF FUNDS TO BE RAISED, YEAR 2015

Select Fund:
0101 - GENERAL

Select Category Tab

| | | Taxes And Intergovernmental | Licenses And Permits | Charges For Services | Fines, Forfeitures, And Fees | Other Receipts |
|--------------------|---|-----------------------------|----------------------|-------------------------|------------------------------|----------------|
| Revenue Code ⓘ | Description | July 1 to Dec 31, 2015 | | Jan 1 to Dec 31, 2016 , | | |
| R203 | Planning, Zoning, and Building Permits and Fees | \$ | 10,000 | \$ | 20,000 | |
| R210 | Cable TV Licenses | \$ | 22,000 | \$ | 40,000 | |
| TOTALS BY CATEGORY | | Total: \$ 32,000 | | Total: \$ 60,000 | | |
| TOTALS BY FUND | | Total: \$ 32,000 | | Total: \$ 60,000 | | |
| TOTALS BY UNIT | | Total: \$ 32,000 | | Total: \$ 60,000 | | |

Form values saved at 04:12 PM and 37 seconds.

SAVE

Enter amounts for both time periods

Click "Save" after entering amounts



Budget Form 4B

- Budget Form 4B – Financial Statement
 - Also known as the “16 Line Statement” or the “Fund Report.”
- Shows financial snapshot for an 18-month period.
- Provides estimated tax levy and tax rate per fund.



Budget Form 4B

- Budget Form 4B – Financial Statement
 - Two columns:
 - Published – Reflects budget, tax rate, and tax levy as prepared by the fiscal officer.
 - Adopted – Reflects budget, tax rate, and tax levy as approved by the fiscal body.
 - Each fund appropriated or fund with a tax rate and tax levy will have a Form 4B.



Budget Form 4B

- Line 1 – Budget Estimate for Ensuing Year.
- Line 1 amount should transfer from Form 4A “Totals by Funds.”
- Line 2 – Approved Expenditures remain for the last 6 months of the current year.
- Line 2 amount should transfer from Line 9 of the Current Year Financial Worksheet.



Budget Form 4B

- Line 3 – Additional Appropriations between July 1 and Dec. 31 of current year.
 - Estimated by taxing unit.
 - If Line 2 is not sufficient to cover expenses from July 1 to Dec. 31, an amount necessary to cover expenses should be entered on Line 3.
 - This amount is subject to the Department's approval.
- Line 3 amount should transfer from Line 10 of the Current Year Financial Worksheet.



Budget Form 4B

- Lines 4A – Temporary Loans to be Paid back by Dec. 31 current year.
- Line 4A amount should transfer from Line 13 of the Current Year Financial Worksheet.
- Line 4B – Temporary Loans to be paid back by June 30 ensuing year.
- Line 4B amount should transfer from Line 14 of the Current Year Financial Worksheet.



Budget Form 4B

- Line 5 – Total Expenditures for an 18 month period. (July 1 current year thru Dec. 31 ensuing year)
 - Line 5 is the total of Lines 1 through 4B
 - Line will automatically populate upon saving.



Budget Form 4B

- Line 6 – Actual cash balance as of June 30 current year.
 - Actual cash balance along with investments; NOT to be estimated.
- Line 6 amount should transfer from Line 15 of the Current Year Financial Worksheet.



Budget Form 4B

- Line 7 – Property Tax to be collected (December Settlement)
 - Certified tax levy minus June Tax Distribution
- Line 7 amount should transfer from Line 16 of the Current Year Financial Worksheet.



Budget Form 4B

- Line 8A – Estimate of Revenues to be collected the last half of current year. (July 1 thru Dec. 31)
- Line 8A amount should transfer from Column A Total of Form 2.



Budget Form 4B

- Line 8B – Estimate of Revenues to be collected for the entire ensuing year (Jan. 1 thru Dec. 31)
- Line 8B amount should transfer from Column B Total of Form 2.



Budget Form 4B

- Line 9 – Total Revenues for an 18 month period. (July 1 current year thru Dec. 31 ensuing year)
 - Line 9 is the total of Lines 6 through 8B.
 - Line will automatically populate upon saving.



Budget Form 4B

- Line 10 – Difference between Expenditures and Revenues for the 18 month period.
 - Line 5 minus Line 9.
 - Shows property taxes needed to fund the ensuing year's budget.
 - Can be a negative number.



Budget Form 4B

- Line 11 – Operating Balance
 - Amount needed to maintain cash flow.
 - Property tax dollars needed to operate for six month less miscellaneous revenue.
 - Can never be a negative number.



Budget Form 4B

- Line 12 – Amount to be raised by Property Taxes.
 - Lines 12 through 17 apply to funds with property taxes only.
 - Add Lines 10 and 11 to get Line 12.



Budget Form 4B

- Line 13A – Property Tax Replacement Credit (PTRC)
 - Applies only to counties that have adopted County Adjusted Gross Income Tax (CAGIT).
 - Replacement credit required for tax levy reduction.
 - Amounts will be provided to the county auditor by the Department.



Budget Form 4B

- Line 13B – Operating LOIT
 - Applies only to counties that have adopted Local Option Income Tax Levy Freeze. (LOIT Levy Freeze)
 - Replacement credit required for tax levy reduction.
 - Amounts will be provided to the county auditor by the Department.



Budget Form 4B

- Line 14 – Net Amount to be Raised by Tax Levy
 - 12 minus Lines 13A and 13B.
 - Compare to the maximum tax levy.
 - In COIT and Non-Levy Freeze counties, Line 14 will equal Line 12.



Budget Form 4B

- Line 15 – Levy Excess
 - Taxes collected in prior year that are in excess of 100% of certified tax levy.
 - Credit applied to reduce property taxes levied for the ensuing year.
 - If a unit applies a value on Line 15, the unit should ensure that published and adopted tax levies are still sufficiently high to meet needs.



Budget Form 4B

- Line 16 – Net Amount of Property Tax to be Raised
 - Amount of property tax needed.
 - Same as Line 14 when no tax levy excess.
- Line 17 – Net Tax Rate
 - Tax rate based on each \$100 of assessed value.
 - Rates are shown to 4 decimal places. (example - \$0.0100)
 - Line 16 divided by NAV/100.
 - Compare to current tax rates.



Budget Form 4B

Select fund

BUDGET ESTIMATE - FINANCIAL STATEMENT - PROPOSED TAX RATE



Select Fund:

0101 - GENERAL

Click to Copy All
Published Amounts to
Adopted for All Funds

The selected fund does not currently have data in both published and adopted columns.

Form 4B requires data in both published and adopted columns for all funds before it can be marked 'Ready to Submit'.

| Net Assessed Value \$ 175,000,000 | | |
|---|--|--|
| Warning: If there is currently no data in this unit's Financial Worksheet, Debt Worksheet, Form 2 or Form 4a, filling from those forms can result in zero fill values and lost data. To avoid this, please only use the 'Click here to Insert' buttons once these related forms are completed. | Click Here to Insert Finan. Wksht, Debt Wksht. Form 2 & Form 4a published amounts ↓ | Click Here to Insert Finan. Wksht, Debt Wksht. Form 2 & Form 4a adopted amounts ↓ |
| | | |
| Funds Required For Expenses To December 31st Of Incoming Year | Published Amount | Adopted Amount |
| 1. Total budget estimate for incoming year | \$ | \$ |
| 2. Necessary expenditures, July 1 to December 31 of present year, to be made from appropriation unexpended | \$ | \$ |


Enter Net Assessed Value for fund



Budget Form 4B

**Pull data from
other forms**

Warning: If there is currently no data in this unit's Financial Worksheet, Debt Worksheet, Form 2 or Form 4a, filling from those forms can result in zero fill values and lost data. To avoid this, please only use the 'Click here to Insert' buttons once these related forms are completed.














 **Net Assessed Value** \$ 175,000,000

Click Here to Insert
Finan. Wksht, Debt
Wksht.
Form 2 & Form 4a
published amounts



Click Here to Insert
Finan. Wksht, Debt
Wksht.
Form 2 & Form 4a
adopted amounts



| Funds Required For Expenses To December 31st Of Incoming Year | Published Amount | | Adopted Amount |
|---|------------------|---|----------------|
| 1. Total budget estimate for incoming year  | \$ 3,492,334 |  | \$ 0 |
| 2. Necessary expenditures, July 1 to December 31 of present year, to be made from appropriation unexpended  | \$ 2,081,641 | | \$ 0 |
| 3. Additional appropriation necessary to be made July 1 to December 31 of present year  | \$ 0 | | \$ 0 |
| 4. Outstanding temporary loans: a). To be paid not included in lines 2 or 3  | \$ 0 | | \$ 0 |
| b). Not repaid by December 31 of present year  | \$ 0 | | \$ 0 |
| 5. TOTAL FUNDS required (add lines 1,2,3,4a and 4b)  | \$ 5,573,975 | | \$ 0 |
| Funds On Hand To Be Received From Sources Other Than Proposed Tax Levy | | | |
| | Published Amount | | Adopted Amount |
| 6. Actual cash balance, June 30 of present year (including cash investments)  | \$ 1,924,370 |  | \$ 0 |
| 7. Taxes to be collected, present year (December settlement) | \$ 716,446 | | \$ 0 |
| 8. Miscellaneous revenue to be received July 1 of present year to December 31 of incoming year(Schedule on File): a). Total Column A Budget Form 2  | \$ 632,255 | | \$ 0 |
| b). Total Column B Budget Form 2  | \$ 983,104 | | \$ 0 |
| 9. TOTAL FUNDS (Add lines 6, 7, 8a and 8b)  | \$ 4,256,175 | | \$ 0 |
| 10. Net amount to be raised for expenses to December 31 of incoming year (deduct line 9 from 5)  | \$ 1,317,800 | | \$ 0 |



Budget Form 4B

| | | | |
|--|-------------------------|--|-----------------------|
| 10. Net amount to be raised for expenses to December 31 of incoming year (deduct line 9 from 5) ⓘ | \$ 1,317,800 | | \$ 0 |
| <input checked="" type="radio"/> I want to make my own calculations for this Form 4B <input type="radio"/> I want to use the Gateway Calculator ⓘ | | | |
| Proposed Tax Rate and Levy | Published Amount | | Adopted Amount |
| 11. Operating balance (not in excess of expense January 1 to June 30, less miscellaneous revenue for same period) ⓘ <small>NOTE: Enter Lines 13a, 13b and 16 then press 'Save' button to calculate this value.</small> | \$ 250,000 | | \$ 0 |
| 12. Amount to be raised by tax levy (add lines 10 and 11) ⓘ | \$ 1,567,800 | | \$ 0 |
| 13a. Property Tax Replacement Credit from Local Option Tax ⓘ | \$ 0 | | \$ 0 |
| 13b. Operating LOIT ⓘ | \$ 0 | | \$ 0 |
| 14. NET AMOUNT TO BE RAISED BY TAX LEVY (deduct line 13a and 13b from line 12) ⓘ | \$ 1,567,800 | | \$ 0 |
| 15. Levy Excess Fund applied to current budget ⓘ | \$ 0 | | \$ 0 |
| 16. Net amount to be raised ⓘ | \$ 1,567,800 | | \$ 0 |
| 17. Net Tax Rate on each one hundred dollars of taxable property ⓘ | 0.8959 | | 0.0000 |



Form values saved at 08:06 AM and 09 seconds

Save/Calculate

**Manually enter data in
lines 11-17 and save...**



Budget Form 4B

...or have the Gateway Calculator help!

Enter the selected field and save

| | | | |
|---|--|--|---|
| 10. Net amount to be raised for expenses to December 31 of incoming year (deduct line 9 from 5) | \$ 1,317,800 | | \$ 0 |
| <input type="radio"/> I want to make my own calculations for this Form 4B | <input type="radio"/> Enter Operating Bal. (Fill line 11) | | <input type="radio"/> Enter Operating Bal. (Fill line 11) |
| <input checked="" type="radio"/> I want to use the Gateway Calculator | <input checked="" type="radio"/> Enter Levy (Fill line 16) | | <input type="radio"/> Enter Levy (Fill line 16) |
| <input checked="" type="checkbox"/> I acknowledge that I am responsible for verifying the accuracy of the information submitted to the Department through the Gateway website. I acknowledge that neither the Department of Local Government Finance nor the Indiana Business Research Center is liable for the calculations performed by the Gateway calculator. | <input type="radio"/> Enter Rate (Fill line 17) | | <input type="radio"/> Enter Rate (Fill line 17) |
| Proposed Tax Rate and Levy | Published Amount | | Adopted Amount |
| 11. Operating balance (not in excess of expense January 1 to June 30, less miscellaneous revenue for same period) NOTE: Enter Lines 13a, 13b and 16 then press 'Save' button to calculate this value. | \$ <input type="text"/> | | \$ 0 <input type="text"/> |
| 12. Amount to be raised by tax levy (add lines 10 and 11) | \$ <input type="text"/> | | \$ 0 <input type="text"/> |
| 13a. Property Tax Replacement Credit from Local Option Tax | \$ <input type="text"/> | | \$ 0 <input type="text"/> |
| 13b. Operating LOIT | \$ <input type="text"/> | | \$ 0 <input type="text"/> |
| 14. NET AMOUNT TO BE RAISED BY TAX LEVY (deduct line 13a and 13b from line 12) | \$ <input type="text"/> | | \$ 0 <input type="text"/> |
| 15. Levy Excess Fund applied to current budget | \$ <input type="text"/> | | \$ 0 <input type="text"/> |
| 16. Net amount to be raised | \$ 1567800 <input type="text"/> | | \$ 0 <input type="text"/> |
| 17. Net Tax Rate on each one hundred dollars of taxable property | <input type="text"/> | | 0.0000 <input type="text"/> |



Save/Calculate



Budget Form 4B

All published amounts for all funds can now be copied to the adopted column with a single click!

BUDGET ESTIMATE - FINANCIAL STATEMENT - PROPOSED TAX RATE

Select Fund:

0101 - GENERAL

Click to Copy All
Published Amounts to
Adopted for All Funds

This fund has data in both published and adopted columns.

Form 4B requires data in both published and adopted columns for all funds before it can be marked 'Ready to Submit'.

Net Assessed Value \$ 175,000,000

Warning: If there is currently no data in this unit's Financial Worksheet, Debt Worksheet, Form 2 or Form 4a, filling from those forms can result in zero fill values and lost data. To avoid this, please only use the 'Click here to Insert' buttons once these related forms are completed.

Click Here to Insert
Finan. Wksht, Debt
Wksht.
Form 2 & Form 4a
published amounts

Click Here to Insert
Finan. Wksht, Debt
Wksht.
Form 2 & Form 4a
adopted amounts

| Funds Required For Expenses To December 31st Of Incoming Year | Published Amount | | Adopted Amount |
|--|------------------|--|----------------|
| 1. Total budget estimate for incoming year | \$ 3,492,334 | | \$ 3,492,334 |
| 2. Necessary expenditures, July 1 to December 31 of present year, to be made from appropriation unexpended | \$ 2,081,641 | | \$ 2,081,641 |
| 3. Additional appropriation necessary to be made July 1 to December 31 of present year | \$ 0 | | \$ 0 |
| 4. Outstanding temporary loans: a). To be paid not included in lines 2 or 3 | \$ 0 | | \$ 0 |
| b). Not repaid by December 31 of present year | \$ 0 | | \$ 0 |
| 5. TOTAL FUNDS required (add lines 1,2,3,4a and 4b) | \$ 5,573,975 | | \$ 5,573,975 |



Budget Form 3

- Budget Form 3 – Notice to Taxpayers
 - Submitted online at least 10 days before public hearing AND
 - No later than September 14, whichever is earlier
 - 10 days between public hearing and adoption
 - Informs taxpayers they have 7 days following the public hearing to file objecting petitions.
- Taxpayers must be specific as to what they are objecting.



Budget Form 3

- Deadlines
 - Notice published online no later than Sept. 14.
 - Public Hearing no later than Oct. 23.
 - Adoption Meeting no later than Nov. 2.
 - Required Information for Gateway Notice.
 - Lists date, time and location of public hearing and adoption meeting.
 - Must list fund name, budget estimate, fund levy, excessive levy appeal, and current fund levy.



Budget Form 3

Online advertising

NOTICE TO TAXPAYERS

The Notice to Taxpayers are available online at www.budgetnotices.in.gov or by calling (888) 739-9826.

Complete details of budget estimates by fund and/or department may be seen by visiting the office of this unit of government at [\[No Unit Office Location Entered\]](#). For taxes due and payable in 2016, notices will not be printed in the newspaper.

Notice is hereby given to taxpayers of [Portland Civil City, Jay County](#), Indiana that the proper officers of [\[No Name of Adopting Unit Entered\]](#) will conduct a public hearing on the year [2015](#) budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of [\[No Name of Adopting Unit Entered\]](#) not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, [\[No Name of Adopting Unit Entered\]](#) shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of [\[No Name of Adopting Unit Entered\]](#) will meet to adopt the following budget:

Fill in Hearing Info

Click to fill in paragraph values

| | |
|------------------------|--|
| Date of Public Hearing | [No Public Hearing Date Entered] |
| Time of Public Hearing | [No Public Hearing Time Entered] |
| Public Hearing Place | [No Public Hearing Location Entered] |

| | |
|--------------------------|--|
| Date of Adoption Meeting | [No Adoption Meeting Date Entered] |
| Time of Adoption Meeting | [No Adoption Meeting Time Entered] |
| Adoption Meeting Place | [No Adoption Meeting Location Entered] |

| | |
|--------------------------|--|
| Estimated Civil Max Levy | [No Estimated Max. Levy Entered] |
|--------------------------|--|



Budget Form 3

Fill in paragraph values

Your Budget Field Representative may be able to assist with obtaining maximum levies

New question for online advertising

Unit Info

Office Location: 101 North Main St. Portla

Adopting Unit Name: N/A

Public Hearing Info

Hearing Location: 101 North Main St. Portla

Hearing Date: 07/17/2014

Hearing Time: 7:00 PM

Adoption Meeting Info

Meeting Location: 101 North Main St. Portla

Meeting Date: 10/15/2014

Meeting Time: 7:00 PM

Estimated Civil Max Levy: \$ 2,846,512

Have the unit's territorial boundaries changed in the last year? ☐

Cancel Update Record

Click "Update Record" when finished



Budget Form 3

NOTICE TO TAXPAYERS

The Notice to Taxpayers are available online at www.budgetnotices.in.gov or by calling (888) 739-9826.

Complete details of budget estimates by fund and/or department may be seen by visiting the office of this unit of government at 101 North Main St. Portland, IN. For taxes due and payable in 2016, notices will not be printed in the newspaper.

Notice is hereby given to taxpayers of Portland Civil City, Jay County, Indiana that the proper officers of Portland Civil City will conduct a public hearing on the year 2015 budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of Portland Civil City not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, Portland Civil City shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of Portland Civil City will meet to adopt the following budget:

Fill in Hearing Info

| | |
|------------------------|---------------------------------|
| Date of Public Hearing | Thursday, July 17 2014 |
| Time of Public Hearing | 7:00 PM |
| Public Hearing Place | 101 North Main St. Portland, IN |

| | |
|--------------------------|---------------------------------|
| Date of Adoption Meeting | Wednesday, October 15 2014 |
| Time of Adoption Meeting | 7:00 PM |
| Adoption Meeting Place | 101 North Main St. Portland, IN |

| | |
|--------------------------|--------------|
| Estimated Civil Max Levy | \$ 2,846,512 |
|--------------------------|--------------|

Paragraph values are now completed



Budget Form 3

| 1 Fund Name | 2 Budget Estimate | 3 Maximum Estimated Funds to be Raised (Including appeals and levies exempt from maximum levy limitations) | 4 Excessive Levy Appeals (Included in Column 3) | 5 Current Tax Levy |
|--|---|---|--|-----------------------|
| | Click Here to Insert Form 4b published amounts ↓ | Click Here to Insert Form 4b published amounts ↓ | | |
| 0061-RAINY DAY | \$ 0 | \$ 0 | \$ 0 | 0 |
| 0101-GENERAL | \$ 0 | \$ 0 | \$ 0 | 1,493,847 |
| 0706-LOCAL ROAD & STREET | \$ 0 | \$ 0 | \$ 0 | 0 |
| 0708-MOTOR VEHICLE HIGHWAY | \$ 0 | \$ 0 | \$ 0 | 808,693 |
| 1301-PARK & RECREATION | \$ 0 | \$ 0 | \$ 0 | 224,520 |
| 1380-PARK BOND | \$ 0 | \$ 0 | \$ 0 | 149,469 |
| 2391-CUMULATIVE CAPITAL DEVELOPMENT | \$ 0 | \$ 0 | \$ 0 | 78,424 |
| 9501-Local Option Income Tax Public Safety | \$ 0 | \$ 0 | \$ 0 | 0 |
| Totals: | Total: \$ 0 | Total: \$ 0 | Total: \$ 0 | Total: \$ 2,754,953 |

Pull from Form 4B or enter data manually

Save



Budget Form 3

| | | | | |
|--|---------------------|---------------------|-------------|---------------------|
| 0706-LOCAL ROAD & STREET | \$ 29,250 | \$ 0 | \$ 0 | 0 |
| 0708-MOTOR VEHICLE HIGHWAY | \$ 992,385 | \$ 808,884 | \$ 0 | 808,693 |
| 1301-PARK & RECREATION | \$ 295,300 | \$ 224,701 | \$ 0 | 224,520 |
| 1380-PARK BOND | \$ 179,266 | \$ 149,469 | \$ 0 | 149,469 |
| 2391-CUMULATIVE CAPITAL DEVELOPMENT | \$ 150,000 | \$ 87,500 | \$ 0 | 78,424 |
| 9501-Local Option Income Tax Public Safety | \$ 235,000 | \$ 0 | \$ 0 | 0 |
| Totals: | Total: \$ 5,473,535 | Total: \$ 2,838,354 | Total: \$ 0 | Total: \$ 2,754,953 |

Form values saved at 09:06 AM and 50 seconds. [Save](#)

Click to preview
online advertisement

[Preview my Online Public Notice to Taxpayers](#)

No Notices submitted or archived.


☒ Ready to Submit

This Form will still be editable after checking this box. The 'Ready to Submit' option allows a form to be set visibly complete throughout the application and to be officially submitted to DLGF from the Budget Form Menu. Only Submitting the form to DLGF from the Budget Form Menu will turn off the editing function of the form.


Mark as "Ready to
Submit"



Error Prevention Report



INDIANA
Gateway
for government units



An Information for Indiana Data Site

[Home](#) [About](#) [Account Settings](#) [Help](#) [Logout](#)


Department of
Local Government Finance












Select Unit > Unit Main Menu > Budget Form Menu
Selected Year: 2015 | Selected Unit: Jay County - 0417 Portland Civil City, Jay Co.

Select from Available Forms

Click to view the Error
Prevention Report

[Error Prevention Report](#)
 Click to review common errors.

[Budget Forms Flow Chart](#)
 Click to review

| | |
|---|--|
| Current Year Financial Worksheet: Additional Calculations for Form 4B  | |
|  Click to edit form |  Not 'Ready to Submit'. |
| Debt Worksheet |  |
| Form 1: Budget Estimate |  |
| Form 2: Estimate of Miscellaneous Revenues |  |
| Form 3: Notice to Taxpayers |  |
| Form 4: Ordinance / Resolution of Appropriations and Tax Rates |  |
| Form 4A: Budget Report |  |
| Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate |  |
| 1782 Recipients: Registration of 1782 Notice E-mail Recipients |  |



Error Prevention Report



Printable
Error
Report!

Select Unit > Unit Main Menu > Budget Form Menu > Error Prevention Report

Selected Year: 2015 | Selected Unit: Jay County - 0417 Portland Civil City, Jay Co. 0.

Selected Year: 2015

Selected County: 38 - Jay County

Selected Unit: Portland Civil City

Click Here for Print/View Options for entire unit

Click to view the
affected funds

Now checks for
errors
automatically!



Error Prevention Report

Please take the time to address the following issues as they frequently indicate errors. Once an issue is corrected, it will be removed from the list. **This tool will not find all possible mistakes, but is designed to catch the most common ones.** For assistance resolving these issues, please contact the DLGF at gateway@dlgf.in.gov or 317-232-3777.


Some errors will appear if the forms are not yet complete.

~~Run Audit~~

| Form / Error # | Error | Details | Funds Affected |
|----------------|--|---|--------------------|
| CYFW / 29 | Line 16 does not equal Line 7, published column, Form 4B. | Line 16 "Taxes to be collected, present year (December settlement)" on the Current Year Financial Worksheet does not equal Line 7 "Taxes to be collected, present year (December settlement)" on the published column of the Form 4B. Please check the following funds. | 1 fund(s) affected |
| F2 / 9 | Col. A fund total does not equal Line 8a, published column, Form 4B. | Revenues July 1 - December 31, 2013 reported in Column A of the Form 2 do not equal Line 8a in the published column of the Form 4B. Please check the following funds. | 1 fund(s) affected |
| F2 / 11 | Col. B fund total does not equal Line 8b, published column, Form 4B. | Revenues January 1 - December 31, 2014 reported in Column B of the Form 2 do not equal Line 8b in the published column of the Form 4B. Please check the following funds. | 1 fund(s) affected |



Error Prevention Report

 **Error Prevention Report**

Please take the report removed from the system as soon as possible. If not completed, it will be removed from the system on ones. For more information, see the help page.

Funds with Errors:
0101: GENERAL | CYFW Line 9: 1850287 | Form4B Published: 1896260

[Done](#)

Some errors will appear if the forms are not yet complete.

[Run Error Audit](#)

| n / r # | Error | Details | Funds Affected |
|---------|-------|---------|----------------|
|---------|-------|---------|----------------|

Please check for errors before:


- Advertising
- Submitting the County Council Review Worksheet
- Adopting
- Submitting





Budget Form 3


Must be submitted at least 10 days before the public hearing, but no later than September 14.

| | |
|---|---|
| Current Year Financial Worksheet: Additional Calculations for Form 4B | ⚠ |
| Debt Worksheet | ⚠ |
| Form 1: Budget Estimate | ⚠ |
| Form 2: Estimate of Miscellaneous Revenues | ⚠ |
| Form 3: Notice to Taxpayers | ⚠ |

 [Click to edit form](#)

 [Click to submit completed form to DLGF](#)

Form 3: Notice to Taxpayers 

 [Click to view form](#)

☒ This form has been submitted.

**Submit to fulfill
online advertising**



County Council Review

- County Council is required to review and issue a recommendation for civil taxing units' budgets, tax levies, and tax rates for those units not subject to binding adoption.
- If a unit has an elected board, county council will issue a non-binding recommendation concerning budgets, tax levies, and tax rates.
- Review worksheet must be completed and submitted in Gateway, which also will serve as the submission to the county auditor.



County Council Review

- If the taxing unit fails to submit a budget for council review, the unit is held to lesser of advertised or adopted or previous year's budgets and tax.
- Volunteer firefighters are to abstain from voting on the budget and tax levies.
- If county council fails to complete the review and issue a recommendation, the county budgets are held to the lesser of advertised or adopted or previous year's budgets and tax levies.



County Council Review Worksheet

County Council Review Worksheet Budget Year 2014

The County Council Review Worksheet is **NOT SUBMITTED** for Portland Civil City

| | | |
|-------------------------|---------------|---------------|
| | 2012 Pay 2013 | 2013 Pay 2014 |
| State Growth Quotient: | 2.63 | 0.00 |
| County Growth Quotient: | 1.40 | 0.00 |

Click to pull in
values from
Form 4B

Copy All Fund Data From Form 4B

CNAV

| Fund Code | Fund Name | 2012 pay 2013 Certified NAV | 2013 pay 2014 Certified NAV Estimates | NAV % Change | Action |
|-----------|---------------------------|-----------------------------|---------------------------------------|--------------|----------------------|
| 0061 | RAINY DAY | \$367,659,097 | \$323,540,005 | -12.00% | Edit |
| 0101 | GENERAL | \$367,659,097 | \$323,540,005 | -12.00% | Edit |
| 0180 | DEBT SERVICE | \$367,659,097 | \$323,540,005 | -12.00% | Edit |
| 1214 | CAPITAL PROJECTS (School) | \$367,659,097 | \$362,144,210 | -1.50% | Edit |
| 6301 | TRANSPORTATION | \$367,659,097 | \$323,540,005 | -12.00% | Edit |
| 6302 | BUS REPLACEMENT | \$367,659,097 | \$323,540,005 | -12.00% | Edit |

Or manually enter
amounts

☒ Budget ☐ Levy ☐ Rate

| Fund Code | Fund Name | 2013 Certified Budget | 2014 Proposed Budget | % Change, 2013-2014 | Difference - State Growth Quotient | Difference - County Growth Quotient | Action |
|-----------|---------------------------|-----------------------|----------------------|---------------------|------------------------------------|-------------------------------------|----------------------|
| 0061 | RAINY DAY | \$200,000 | \$200,000 | 0.00% | -2.60% | -2.20% | Edit |
| 0101 | GENERAL | \$6,900,000 | \$7,200,000 | 4.35% | 1.75% | 2.15% | Edit |
| 0180 | DEBT SERVICE | \$1,065,089 | \$1,118,953 | 5.06% | 2.46% | 2.86% | Edit |
| 1214 | CAPITAL PROJECTS (School) | \$957,210 | \$1,930,481 | 101.68% | 99.08% | 99.48% | Edit |
| 6301 | TRANSPORTATION | \$728,516 | \$788,800 | 8.27% | 5.67% | 6.07% | Edit |
| 6302 | BUS REPLACEMENT | \$176,600 | \$232,800 | 31.82% | 29.22% | 29.62% | Edit |



County Council Review Worksheet

County Council Review Worksheet

Budget Year 2014

The County Council Review Worksheet is **NOT SUBMITTED** for Portland Civil City

| | | |
|-------------------------|---------------|---------------|
| | 2012 Pay 2013 | 2013 Pay 2014 |
| State Growth Quotient: | 2.63 | 0.00 |
| County Growth Quotient: | 1.40 | 0.00 |

Copy All Fund Data From Form 4B

**Submit by
September 1, 2015**

| <input checked="" type="radio"/> Budget <input type="radio"/> Levy <input type="radio"/> Rate | | | | | | | |
|---|---------------------------|-----------------------|----------------------|---------------------|------------------------------------|-------------------------------------|----------------------|
| Fund Code | Fund Name | 2013 Certified Budget | 2014 Proposed Budget | % Change, 2013-2014 | Difference - State Growth Quotient | Difference - County Growth Quotient | Action |
| 0061 | RAINY DAY | \$200,000 | \$200,000 | 0.00% | -2.60% | -2.20% | Edit |
| 0101 | GENERAL | \$6,900,000 | \$7,200,000 | 4.35% | 1.75% | 2.15% | Edit |
| 0180 | DEBT SERVICE | \$1,065,089 | \$1,118,953 | 5.06% | 2.46% | 2.86% | Edit |
| 1214 | CAPITAL PROJECTS (School) | \$957,210 | \$1,930,481 | 101.68% | 99.08% | 99.48% | Edit |
| 6301 | TRANSPORTATION | \$728,516 | \$788,800 | 8.27% | 5.67% | 6.07% | Edit |
| 6302 | BUS REPLACEMENT | \$176,600 | \$232,800 | 31.82% | 29.22% | 29.62% | Edit |

Form Signature

NAME

Gavin Rossdale

TITLE

Clerk-Treasurer

SIGNATURE/PIN

....

DATE

SIGN AND SUBMIT FORM

I hereby acknowledge that the submission of this document through the Gateway password and PIN system constitutes an "electronic signature" as defined in IC 5-24-2-2. This submission is intended to, and hereby does, constitute authentication and approval of the submitted document as required by the Indiana Code. I understand that this electronic signature takes the place of my handwritten signature and accomplishes the same purposes as would my handwritten signature in the same circumstance. I further acknowledge that this electronic signature has the same force and effect as my handwritten signature and can and will be used for all lawful purposes. I affirm that I have the real and apparent authority to electronically sign and submit this document on behalf of the unit.



Budget Form 4

- Budget Form 4 – Adoption Resolution
 - Board signs approving appropriations, tax levies, and tax rates.
 - Appropriations, tax levies, and tax rates for all funds must be listed.
- Appropriations, Tax Levies, and Tax Rates should transfer from Line 1, 16 and 17 of the Form 4B.
 - Adoption date should be the same as Form 3.



Budget Form 4

This Form is Invalid until all form values have been entered.

Be it ordained / resolved by the [No Adopting Unit Entered] that for the expenses of Portland Civil City for the year ending December 31, 2015 the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expenses of Portland Civil City, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

This ordinance/resolution shall be in full force and effect from and after its passage and approval by the [No Adopting Body Entered].


| Name of Adopting / Fiscal Body | Type of Adopting / Fiscal Body | Date of Adoption |
|--------------------------------|--------------------------------|------------------|
| | | |


Enter Information into Paragraph Above

Click to fill in paragraph values

Input Paragraph Information

Date of Adoption

Name of Adopting / Fiscal Body
 

Select Type of Adopting / Fiscal Body
 

Click "Update Record" when finished



Budget Form 4

Values pull from lines 1, 16, and 17 of the adopted column of Form 4B

| DLGF-Reviewed Funds | | | | |
|---------------------|--------------------------------|----------------|------------------|------------------|
| Fund Code | Fund Name | Adopted Budget | Adopted Tax Levy | Adopted Tax Rate |
| 0061 | RAINY DAY | \$150,000 | \$0 | 0.0000 |
| 0101 | GENERAL | \$3,492,334 | \$1,567,800 | 0.8959 |
| 0706 | LOCAL ROAD & STREET | \$29,250 | \$0 | 0.0000 |
| 0708 | MOTOR VEHICLE HIGHWAY | \$992,385 | \$808,884 | 0.4622 |
| 1301 | PARK & RECREATION | \$295,300 | \$224,701 | 0.1284 |
| 1380 | PARK BOND | \$179,226 | \$149,469 | 0.0854 |
| 2391 | CUMULATIVE CAPITAL DEVELOPMENT | \$150,000 | \$87,500 | 0.0500 |

| Home-Ruled Funds (Not Reviewed by DLGF) | | | | |
|---|-----------|---------------------------------------|----------------|----------------------|
| Fund ID | Fund Code | Fund Name | Adopted Budget | Action |
| 1024 | 9501 | Local Option Income Tax Public Safety | \$0 | Edit |

Copy Home-Ruled Budgets from Form1

Home-rule fund budgets can be pulled from the adopted column of Form 1 or entered manually



Budget Form 4

| Edit | Delete | Name | | | | Signature |
|--|--------|---------------|---------------------------------|---------------------------------|-------------------------------------|-----------|
| | | James Dean | Aye <input type="checkbox"/> | Nay <input type="checkbox"/> | Abstain <input type="checkbox"/> | _____ |
| | | Judy Garland | Aye <input type="checkbox"/> | Nay <input type="checkbox"/> | Abstain <input type="checkbox"/> | _____ |
| | | Holly Johnson | Aye <input type="checkbox"/> | Nay <input type="checkbox"/> | Abstain <input type="checkbox"/> | _____ |
| +ADD <input type="text" value="Steve McQueen"/> | | | | | | |

Enter a voting board/council member and click “+ADD” to save. Repeat until all are added.

| ATTEST | | | |
|---|--|-----------|--|
| Name | Title | Signature | |
| <input type="text" value="Letty Dorman"/> | <input type="text" value="Clerk-Treasurer"/> | _____ | |

| MAYOR ACTION (For City use only) | | | |
|---|-------------------------------------|----------------------------------|----------------------|
| Name | Approve <input type="checkbox"/> | Veto <input type="checkbox"/> | Date |
| <input type="text" value="Tristan Alexander Loudon"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text"/> |

Cities, Towns, and Counties must attest. Cities will also add their Mayor.

Save

| |
|--|
| <input checked="" type="checkbox"/> Ready to Submit |
| <small>This Form will still be editable after checking this box. The 'Ready to Submit' option allows a form to be set visibly complete throughout the application and to be officially submitted to DLGF from the Budget Form Menu. Only Submitting the form to DLGF from the Budget Form Menu will turn off the editing function of the form.</small> |

Review your Form 4 information and amounts and mark as ‘Ready to Submit’



Budget Form 4: Exporting/Printing

[Home](#)[About](#)[Account Settings](#)[Help](#)[Logout](#)**Local**

[Select Unit](#) > [Unit Main Menu](#) > [Budget Form Menu](#) > **Form 4**

Selected Year: 2015 | Selected Unit: Jay County - 0417 Portland Civil City, Jay Co.

[Click Here for Print/View Options](#)[Print/View Form 4 in PDF Format](#)

Select Print/View in PDF

Print for adoption meeting

File Edit View Document Comments Forms Tools Advanced Window Help

Create PDF Combine Files Export Start Meeting Secure Sign Forms Review & Comment

1 / 2 130% Find

Prescribed by the Department of Local Government Finance
Approved by the State Board of Accounts

Budget Form No. 4 (Rev. 2013)

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATE

Ordinance Number:

Be it ordained by the **Portland City Common Council** that for the expenses of **PORTLAND CIVIL CITY** for the year ending December 31, **2015** the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by



1782 Notice Recipients

1782 Notice Recipients

Use this form to register any recipients of this unit's 1782 notice e-mail.

| Contact Name | Contact Email | Phone Number (Optional) | Action |
|---|--|---|---|
| Burt Reynolds | breynolds@email.com | (555) 123-4567 | Edit Delete |
| <input type="text" value="Letty Dorman"/> | <input type="text" value="ldorman@email.com"/> | <input type="text" value="(555) 765-4321"/> | Add |

Select [Add](#) to save



Form Signature

NAME

TITLE

SIGNATURE/PIN



DATE

Sign the form



Form signature values saved at 10:52 AM and 52 seconds.



SIGN AND DATE FORM

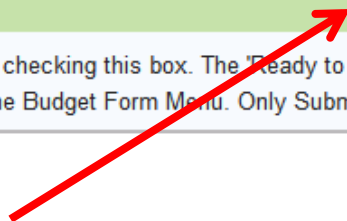


Ready to Submit



This Form will still be editable after checking this box. The 'Ready to Submit' option allows a form to be set visibly complete throughout the application and to be officially submitted to DLGF from the Budget Form Menu. Only Submitting the form to DLGF from the Budget Form Menu will turn off the editing function of the form.

Mark as Ready to Submit





Signing/Submitting the Forms

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Department of
Local Government Finance

[Select Unit](#) > [Unit Main Menu](#) > [Upload Budget Documents](#)

[Click to View Budget Forms Flow Chart](#)

Selected Year: 2015 | Selected Unit: Jay County - 0417 Portland Civil City, Jay Co.
Selected Year: 2014 | Selected Unit: Jay County - 0417 Portland Civil City, Jay Co.

Select from Available Forms

[Error Prevention Report](#)



Click to review **common** errors.

Current Year Financial Worksheet: Additional Calculations for Form 4B



Debt Worksheet



Form 1: Budget Estimate



Form 2: Estimate of Miscellaneous Revenues



Form 3: Notice to Taxpayers



Form 4: Ordinance / Resolution of Appropriations and Tax Rates



Form 4A: Budget Report



Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate



1782 Recipients: Registration of 1782 Notice E-mail Recipients



[Click to edit form](#)




[Click to submit completed form to DLGF](#)

Click to Submit




Upload Budget Documents



INDIANA
Gateway
for government units

An Information for Indiana Data Site



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Local Government Finance

[Select Unit](#) > [Unit Main Menu](#) > **Upload Budget Documents**

Selected Year: 2015 | Selected Unit: Jay County - 0417 Portland Civil City, Jay Co.

Submit Files - 0417 Portland Civil City, Jay Co.

Select file type

Submit File

Select file type:
Proof of Publication (Form 3)

Enter description for 'Other':

Please note: The Proof of Publication often consists of the Publisher's Claim/Affidavit and an attached newspaper clipping.

Enter a Description:
Daily Chronicle

Enter Description

Select File to Upload:
Browse... No file selected.

Select browse to locate your document

Upload File



Basics of Local Government Budgeting

QUESTIONS??



Basics of Local Government Budgeting

New for 2015-2016

- New state form for submitting Certified Copy for Additional Appropriation.
- Deadline for re-establishing cumulative funds is Aug. 3.



Basics of Local Government Budgeting

New for 2015-2016

- Maximum tax levy AVGQ released in early June
- Recommend using 85% of CY AV for calculating 2016 property tax rates.
- Changes coming for LOIT in 2017.
- Assessment date changes to Jan. 1, 2016 from March 1.



Legislative Summary

- SEA 436 assessment of “big box” retailers.
- HEA 1264 concerns internal accounting controls. Eff. June 30, 2016. Adds Chapter 23 directing volunteer firefighters serving on a city, town, or township fiscal body to abstain from voting on the budget and tax levies. If a majority of the fiscal body are precluded from voting, executive may petition to county fiscal body to conduct a public hearing and adoption meeting.



Legislative Summary

- HEA 1388 Changes debt service fund balance calculations. (Approx. 50% old, 15% new)
- HEA 1485 Consolidates and simplifies various local income taxes in effect on May 1, 2016 into more uniform structure. Eff. 1/1/17.



Providing Fire Protection Services

- Types of Service Providers:
 - Township Fire Departments
 - Volunteer Fire Departments
 - Contractual Fire Departments
 - City or Town Fire Departments
 - Fire Districts
 - Fire Territories



Fire Protection Services

- Financing Fire Services
 - Funds:
 - General Fund
 - Fire Fund
 - Cumulative Funds
 - Debt Service (for Capital Expenses)
 - Income Tax Funds (LOIT & PS)



Fire Protection Services

- Financing Fire Services
 - Sources of Revenues:
 - Property Tax
 - Income Tax
 - Excise, CVET, FIT Taxes
 - Insurance Reimbursements (EMS)
 - Contractual Payments From Other Governments



Fire Protection Services

- Financing Fire Services
 - Limitations:
 - Maximum Levy Controls
 - Income Tax Distribution Formula
 - Excise, CVET, FIT Taxes
 - Insurance Reimbursements (EMS)
 - Circuit Breaker Credits



Fire Protection Services

- Financing Fire Services
 - Limitations:
 - Many Townships have two Maximum Levies
 - Township and Fire
 - Income Tax Distribution can be Allocated Between Township or Fire Fund
 - Excise, CVET, FIT Taxes Follows Property Tax
 - Insurance Reimbursements (EMS)
 - Circuit Breaker Credits



Fire Protection Services

- Financing Fire Services
 - Tools:
 - Transfer of Income Tax Between Township and Fire Funds Should Occur During Budget or 1782 Process.
 - Twp Cumulative Fire Fund Levy is Outside of Levy Controls. (Use for Equip and Bldg)
 - Twp and TA Funds Share Same Max.
 - Debt Service Funds are Outside of Levy Control.



Fire Protection Services

- Fire Territories
 - Maintains Local Control.
 - At least Two Separate Units Adopt Identical Resolutions to Establish a Territory.
 - One Unit is the “Provider Unit” and the Other is a “Participating Unit”.
 - Fiscal Body of Provider Unit is Fiscal Body of Territory.
 - Equipment Replacement Fund Outside of Max.



Fire Protection Services

- Fire District
 - Control/Approval by County Council.
 - May be Established by Taxpayer Petition or by County Council.
 - May be One or More Units.
 - Fiscal Body is County Council.
 - District is a Civil Taxing Unit.
 - May Adopt a Cumulative Fire Fund Outside of Max Levy.



Fire Protection Services

- Establishing A District or Territory
 - Units must apply to the Department for an Initial Maximum Levy.
 - Submit a Proposed Budget For the Following Year Including Estimated Misc. Revenues.
 - May Adopt a Cumulative Fire or Equipment Replacement Fund at the Same Time.
 - Must Include/Adopt with the Following Years Budget.
 - Territory will show as New Funds Under the Provider Unit.



Basics of Local Government Budgeting

QUESTIONS??



Contact the Department

- Dan Jones, Asst. Dir., Budget Div.
- Telephone: (317) 232-0651 or djones@dlgf.in.gov
- Budget Field Representative:
[http://www.in.gov/dlgf/files/Field_Rep_Map -
_Budget.pdf](http://www.in.gov/dlgf/files/Field_Rep_Map_-_Budget.pdf)
- Gateway: gateway@dlgf.in.gov
- Telephone: (317) 232-3777
- Toll Free: (888) 739-9826
- Website: www.in.gov/dlgf
- “Contact Us”: www.in.gov/dlgf/2338.htm